HALTON WITH AUGHTON PARISH COUNCIL - RISK ASSESSMENT

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise the probability of them occurring or minimise the impacts of the risk.
In conducting this exercise, the following plan was followed:

- Identify the areas to be reviewed
- Identify what the risk may be
- Evaluate the management and control of the risk and record all findings
- Review, assess and revise if required

Reviewed and adopted 11th September 2024

Category	Risk	Probability	Impact	Management of Risk
Precept	Inadequate precept, including errors in the calculation of the precept	Medium	High	To determine the precept amount required, the Parish Council regularly receives budget update information monthly, and the precept is an agenda item at full Council. At the Precept meeting Council receives a budget update report, including actual position and projected position to end of the year and indicative figures or costings obtained by the RFO. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Lancaster City Council. Ensure that the calculations are reviewed by at least one nominated councillor prior to approval and submission.
Precept	Requirements not submitted to Lancaster City Council.	Low	High	Deadline to be added to the Annual Cycle of Work document to prompt Clerk to submit the precept demand. LCC send a letter in advance which also prompts action.
Precept	Amount not received from LCC	Low	High	The Clerk to check bank account in April to verify receipt. Council to be informed when the monies are received.
Financial Records	Inadequate records	Low	High	The Council has Financial Regulations which set out the requirements. The Regulations are reviewed annually.
Financial Records	Financial irregularities	Low	High	Fidelity Insurance covers fraud. There is an annual internal and external audit.
Banking	Inadequate checks	Low	Low	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. The Regulations are reviewed annually.
Banking	Loss due to Bank mistakes	Low	Low	The bank does make occasional errors in processing cheques which are discovered when the RFO reconciles the bank account once a month when the statement arrives.
Banking	Loss due to Bank failure	Low	Low	Ensure that funds held by single bank do not exceed £75,000 (FSCS protection limit)
Banking	Unexpected charges	Low	Low	Ensure that the monthly payment of accounts process ensures that there is sufficient funds in the current account to cover all approved payments.
Cash	Loss through theft or dishonesty	Low	Low	Fidelity Insurance covers fraud. Minimise loss of any cash by banking within 3 banking days. Little cash is ever handled. There is no petty cash or float.
Reporting and auditing	Information and communication	Low	Medium	A Finance Statement is produced for approval at each monthly Council meeting. This statement includes bank reconciliation, budget update, and a breakdown of receipts and payments balanced against the bank.

Reporting and auditing	Non-compliance	Medium	Low	Council should regularly audit internally to comply with the Fidelity Guarantee. Council annually to appoint an Internal Auditor for Fidelity compliance.
Supplier Invoicing	Goods not supplied but billed, or incorrect invoicing and cheques payable incorrect	Low	Medium	The Council has Financial Regulations and Payment Procedures which set out the requirements. The Regulations and Procedures are reviewed annually.
Supplier Fraud	Fraudulent bank details provided, including change of banking details	Medium	Medium	RFO to verify any new bank account payment details directly with the firm prior to use. The originally supplied email or letter should not be assumed to be correct.
Direct costs	Loss of stock	n/a	n/a	The Council has no stock.
Customer Invoicing	Unpaid invoices	n/a	n/a	Unpaid invoices to the council for services are pursued and where possible payment is obtained in advance.
Grants: Payable	Lack of power to pay or authorisation of Council to pay	Low	Low	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure
Grants: Receivable	Receipts of Grant	Low	Low	The Parish Council does not presently receive any regular grants. One off grants would come with terms and conditions to be satisfied
Charges: Payable	Charges for rent/lease not paid	Low	Low	The Parish Council leases St Wilfrid's Park from the City Council. Invoices payable for the rental amounts will be entered into the normal payment system for authorisation.
Charges: Receivable	Charges for rent/lease not received	Low	Low	Reminders are sent annually to allotment holders, the licensee of Castle Hill and leaseholders of the Football Store and The Centre. Charges for Allotments and Castle Hill are reviewed annually.
Best value accountability	Work awarded incorrectly or overspend on services	Low	Medium	The Council has Financial Regulations set out the requirements for quotes/tendering. The Regulations are reviewed annually. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council
Salaries and assoc. costs	Salary paid incorrectly, incl. wrong hours or rate paid	Low	Medium	The Parish Council authorise the appointment of all employees at full committee. Each has a contract of Employment and job description. Salary rates are assessed annually by the full committee and applied on 1 April each year. Employees submit monthly timesheet containing hours and tasks. These are checked by the Clerk and by the appointed councillor when signing off payment. The hours and rates, including holiday entitlement are included in the Financial Report provided to each monthly meeting by the RFO.
Salaries and assoc. costs	Wrong deductions of NI or tax, or unpaid tax and NI contributions to the HMRC	Medium	Medium	The RFO calculates deductions using the HMRC RTI application monthly. Deadlines for HMRC payments added to the Annual Cycle of Work document to prompt Clerk to submit the HMRC payment.
Councillor Allowances	Councillors over-paid	N/A	N/A	No allowances are allocated to Parish Councillors
Election Costs	Risk of an election cost	N/A	N/A	Election costs currently paid by City Council
VAT	Not reclaimed	Low	Low	The Council has Financial Regulations which set out the requirements. The Regulations are reviewed annually.
Business Continuity	Risks of Council not being able to continue business due to an unexpected or tragic circumstances Inquorate Parish Council due to los of Councillors	Low	High	All working files and recent records are kept at the Clerks home. Clerk takes monthly backups of files. Clerk provides Chair with emergency password to the email & file store. In the event of the Clerk being indisposed the Chair to contact Lancaster City Council for advice. Regularly ask for new Parish Councillors in the Parish Prattle and Facebook.
Employees	Loss of key personnel	Low	Medium	Ensure multiple councillors understand the operation of the PC. Ask City Council or local Parish Councils for

				support in the event of the Parish Clerk being unavailable.
Employees	Fraud by staff Actions undertaken by staff	Low	Medium	The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.
Employees	Health & Safety	Medium	High	The Groundsmen should be provided with adequate direction and safety equipment needed to undertake the roles, ie. PPE and training. Safe Working Method Statements have been agreed for all grounds maintenance duties and periodically reviewed.
Employees	Safety of staff working alone	Low	Medium	Clerk will not see members of the public alone in own home. Safe Working Method Statements have been agreed for all grounds maintenance duties and periodically reviewed which includes working alone.
Employees	Employee references not taken up	Low	Low	A reference will always be obtained for new employee from a previous employer or other reputable person who knows the person concerned.
Employees	Illegal Working	Low	Medium	Check appropriate documents upon application.
Annual Governance and Accounting Return	Submit within time limits	Low	Medium	Added to Annual Cycle of Work document to prompt Clerk.
Legal Powers	Illegal activity or payments	Low	Medium	All activity and payments within the powers of the Parish Council to be resolved and minuted at full Parish Council Meetings.
Minutes / Agendas/ Notices / Statutory / Documents	Accuracy and legality	Low	Low	Minutes and agendas are produced in the prescribed method by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Minutes and agendas are displayed according to the legal requirements.
Minutes / Agendas/ Notices / Statutory / Documents	Business conduct	Low	Low	Business conducted at Council meetings should be managed by the Chair.
Members Interests	Conflict of interest Register of Members interests	Low Medium	Medium Medium	Although not a requirement, the declaring of interests by members at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda. Register of Members interest forms should be reviewed regularly by Councillors
Insurance	Adequacy, Cost, Compliance, Fidelity Guarantee	Low	Medium	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance is a necessity. Ensure compliance measures are in place. Ensure Fidelity checks are in place.
Data Protection	Policy Provision	Low	Low	The Council is registered under the Data Protection Act.
Data Protection	Compliance	Medium	Medium	Provide training and or support in the understanding and application of Data Protection.
Freedom of Information Act.	Policy Provision	Low	Low	The Council has a model publication scheme for Local Councils in place. There have been no requests for information to date, but the Clerk is aware that if a substantial request arrives then this may require many hours of additional work. The Council is able to request a fee if the work will take more than 15 hours but the applicant has the right to re-submit the request broken down into sections, thus negating the payment of a fee.
Assets	Loss or damage	Low	Medium	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions. Land is registered. Appropriate insurance.
Trees	Damage to property or injury to	Low	Hight	Regular risk assessments of the trees by a qualified arboriculturalist.

	the public			
Asset Maintenance	Poor performance of assets or amenities Loss of income or performance Risk to third parties	Low	Low	All assets owned by the Parish Council are reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council. All assets are insured and reviewed annually. All public amenity land is inspected regularly by parish employees/councillors
Grounds Maintenance	Safety of general public and staff	Medium	High	Safe Working Method Statements have been agreed for all grounds maintenance duties and periodically reviewed.
Burial Ground	Damage to property or injury to the public	Low	Medium	Burial ground inspected regularly. The Groundsmen maintains the areas and grass cutting carried out by Contractor. Memorials inspected annually.
Allotments	Damage to property or injury to the public	Medium	Medium	All allotment holders must sign an agreement which regulates use and maintenance of the plots. Regular checks of the plots and paths to ensure compliance with the rules.
Play Areas	Damage to property or injury to the public	Medium	High	Play areas should be inspected weekly and faults reported to the Clerk. Annual ROSPA inspection and a report submitted. Any actions necessary to mitigate Moderate or High risks will be undertaken promptly.
War Memorial	Damage or injury to Third parties	Low	Low	War Memorial inspected quarterly.
Recreation Ground	Damage to property or injury to the public	Medium	High	The Parish Council owns and maintains the football pitch and it is covered for use by insurance. Use of this area is managed by the HCA committee and users are made aware of their responsibilities.
Community Centre	Damage to property or injury to the public	Medium	High	Clerk requests a copy of the HCA insurance annually to verify that the building is adequately covered. Parish Council has 2 representatives on HCA Management Committee to ensure proper procedures with regard to Health and Safety are followed
Notice boards	Damage or injury to Third parties	Low	Low	The Parish Council has 2 notice boards sited around the village. All locations have approval by relevant parties, insurance cover, inspected regularly by the Clerk – any repairs/maintenance requirements brought to the attention of the Parish Council. Keys held by Clerk.
Street Furniture	Damage or injury to Third parties	Low	Low	The Parish Council is responsible for 10 seats, 3 bus shelters and 16 litter bins around the village and covered by insurance. No formalised programme of inspections is carried out, all reports of damage or faults are reported to the Council and/or dealt with.
Meeting Location	Adequacy Health & Safety	Low	Low	The Parish Council meetings are held at The Centre. The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health & Safety and comfort aspects.
Council Records: papers	Loss through: Theft, fire or damage	Low	Medium	Records include historical correspondence, minutes and copies, leases for land or property, records such as personnel, insurance, salaries etc. Working papers and records are held by the Clerk at home. Recent materials are stored in a locked metal filing cabinet (not fire proof), currently in the store room in Halton Mill. Important papers, such as deeds are held in a fire-proof box in the filing cabinet. Some older more historical records are stored with the Lancaster County Council.
Council records - electronic	Loss through: Theft, fire, damage Corruption of computer	Medium	Medium	The Parish Council's electronic records are stored on the Clerks computer. The Clerk will store a record of the email password with the paper records. All files are backed up to the Cloud automatically. Back-ups of the files are taken at regular intervals onto an external hard-drive.